

N Hamp
352.07
L97
1992

ANNUAL REPORT

for the Town of

LYMAN, N.H.



Year ending December 31, 1992

Welcome to Lyman

TOWN OFFICES: All meetings & offices are located at the Town Hall Annex.

OFFICE OF SELECTMEN: Administrative Assistant - Terry Simpson
Open to the public: Mon., Tues., Wed. - 9 am to 1 pm; Phone: 838-5900
Selectmen meet every Tuesday evening 7 to 9 pm.

SELECTMEN: Bradley Santy	(1993) 838-6495
Ralph Swanson	(1995) 838-2839
Darren Hubbard	(1994) 838-5968

TOWN CLERK & TAX COLLECTOR: Loretta Locke
Open to the public: Tuesday 9 am - 12, Wednesday 1:30 - 4 pm, Thursday 9 am - 12
Tuesday evenings by appointment
Phone 838-6113

PLANNING BOARD: Meets the first Wednesday of each month, 7 - 9 pm
Andy Smith, Chairman 838-6179

ROAD CREW: Joe Aldrich 838-6882 and Joe Naylor 838-6149
TOWN GARAGE PHONE: 838-5246

TOWN MEETING: Second Tuesday in March of each year. To vote, your name must be on the checklist. Contact Wanda Hubbard, Checklist Supervisor, 838-6110. If your name is on the checklist, you are eligible to vote in Lyman and the separate meetings for Lisbon Regional school.

Building permits, needed for all building, driveway permits, pistol permits, and Intent to Cut Wood permits can be obtained through the Selectmen's Office.

AMBULANCE: Ross Ambulance Service of Littleton 444-5377

DOG LICENSES: Required. See the Town Clerk

FIRE: Lisbon Fire Department 838-2211

FIRE PERMITS: Contact Brian Santy 838-6364, Forest Fire Warden

MAIL: Lisbon Post Office 838-2881

MEDICAL EMERGENCY: Lisbon Life Squad 838-2211

POLICE: The New Hampshire State Police 846-5517

SCHOOL: Lisbon Regional, 24 Highland Ave., Lisbon, NH, 03585

Phone: 838-6672

Lyman School Board Representatives - James Trudell 838-6089

Fred Winslow 838-5578

The School Board meets on the 2nd Wednesday of every month at the Lisbon Regional School.

TRASH DISPOSAL: Obtain Dump permit sticker at the Town Clerk's Office. You haul your trash to the Lisbon Dump. Recycling Center available.

Dump hours: Sat. 8 am - 3 pm, and Sun. 8 am - 12 pm, Wed. 3 pm - 7 pm (May 1 - Oct. 15), Wed. Noon - 4 pm (Oct. 16 - April 30)

VEHICLE REGISTRATIONS: See the Town Clerk

Town of Lyman, New Hampshire
ANNUAL REPORT
of the Town Officers
Year Ended December 31, 1992

TABLE OF CONTENTS

Administrative Assistant's Report	16
Auditor's Transmittal Letter	27
Balance Sheet	30
Budget - Revenue	5
Budget - Expenditures	6
Combined Statements of Revenue & Expenditures	32
Community Association	18
Forest Fire Warden	17
Grafton County Commissioners' Report	21
History Committee	23
Inventory Summary	8
N.H. Executive Council - District 1 Report	20
Report of the Trust Funds	14
Response to Audit	29
Schedule of Town Property	9
Selectmen's Report	15
Tax Collector	11
Town Clerk	10
Town Meeting Warrant	3
Town Officials & Employees	2
Treasurer	13
Vital Statistics	25
Workshop for Lyman Education Fund	19

Printed at the Harrison Publishing House, Littleton, NH

TOWN OFFICIALS AND EMPLOYEES

Board of Selectmen

BRADLEY SANTY, Chairman (1993)

RALPH SWANSON (1995)

DARREN HUBBARD (1994)

Administrative Assistant

TERRY SIMPSON

Bookkeeper

FLORENCE COREY

Animal Control Officer

BYRON ALDRICH

Forest Fire Warden

BRIAN SANTY

RICHARD HUBBARD

Road Crew

BYRON ALDRICH

RUSSELL NAYLOR

Moderator

ALLEN COREY

Ballot Clerks

BERTHA BONOR

YVONNE BOOTH

GAIL CATE

NANCY LABBAY

Treasurer

ANNIE BAKER

Welfare Officer

PAM HOUGHTON

Handicap Coordinator

TERRY SIMPSON

Health Officer

JAMES EHLER

Tax Collector

LORETTA LOCKE

Town Clerk

LORETTA LOCKE

Conservation Commission

ANGELA MAZELLA

TERRY SIMPSON

FRED WINSLOW

Supervisors of the Checklist

WANDA HUBBARD (1993)

CATHY GIROURD (1994)

MILDRED PRESBY (1995)

Trustees of the Trust Funds

ROBERTA ALDRICH (1993)

MILDRED PRESBY (1994)

ALICE SANTY (1995)

School Board

JIM TRUDELL

FRED WINSLOW

Planning Board

RON MURRO (1997)

F. CLARK BROOKS (1995)

DARREN HUBBARD (1993)

LARRY HUBBARD (1994)

RON WILKINS (1995)

ANDY SMITH, Chairman (1996)

Board of Adjustment

DALE COLBY (1992)

RICHARD HUBBARD (1993)

BYRON ALDRICH (1994)

GARY WILLIAMS (1995)

The Selectmen meet every Tuesday 7:00 to 9:00 PM, at the Town Office.
(Meeting is open to the public)

The Planning Board meets the first Wednesday of each month
at the Town Office from 7:00 to 9:00 PM.

TOWN OF LYMAN

Town Meeting Warrant

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on TUESDAY the NINTH day of MARCH, 1993; polls to open at twelve o'clock in the afternoon and will not close before six o'clock in the afternoon in said Town Hall, to act on Articles 1 and 2, the remaining articles to be considered at seven thirty o'clock in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to accept the changes to the Lyman Zoning Ordinance Board that reads as follows:

(A) Additions to existing definitions--

- a. **CAMPING AREA** - any lot on which more than one tent, tent trailer, recreational vehicle, or similar shelter is used for transient housing for more than 5 days in any calendar year.
- b. **RECREATIONAL TRAVEL VEHICLE** - A vehicle equipped with either sleeping, kitchen and or bathroom facilities, self-propelled or able to be pulled by another vehicle, and designed for travel and not as a stationary, permanent residence. (This would replace existing definition of Trailer Coach AA)

(B) Additions to existing Permitted Uses--

- a. **PRIVATE RECREATIONAL AREAS**, private parks, picnic grounds and other recreational uses without permanent structures or improvements.
- b. **CAMPING** and the use of a recreational travel vehicle, or other camping type structures such as tents is permitted. Such use shall not exceed a total of 120 days in any calendar year except as permitted in Section 703.

(C) Additions to uses by Special Exception--

CAMPING AREAS--Before any lot may be used for a Camping Area, plans and specifications for the layout, access, private roadways, unit spaces, parking facilities, utilities to serve the unit spaces, sanitation, landscaping and common facilities must be submitted to the Planning Board for approval prior to a Special Exception being granted. (Paper Ballot Vote.)

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$164,832 as may be necessary to defray town charges for the ensuing year. All items marked by a (+) or (-) are covered by this article.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$114,245 for maintenance, expenses, salaries, supplies and equipment for the highway department for the ensuing year. All items marked by a cross (+) are covered by this article.

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of \$14,743 for sanitation funds. All items marked by a dash (-) are covered by this article.

ARTICLE 6. To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies, and devises made to the Town in trust for any public purpose as permitted by RSA 31:19.

ARTICLE 7. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the State, Federal or other governmental unit or private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95b.

ARTICLE 8. To see if the Town will authorize the Selectmen to sell and dispose of any real estate acquired by tax deed, by advertised sealed bid or as justice may require.

ARTICLE 9. To see if the Town will vote to authorize the Selectmen to borrow monies in anticipation of taxes.

ARTICLE 10. To see if the Town will vote to dissolve the existing Conservation Commission Fund and discontinue putting half of the Current Use Lien tax monies aside for this purpose. (Accumulated funds are returned to the General Fund and are reflected under revenue.)

ARTICLE 11. To see if the Town will vote to establish an expendable general fund trust fund under the provisions of RSA 31:19-a, to be known as the "Community Association Building Maintenance Fund", for the purpose of repairing and maintaining the "Old Grange Hall" and that a Community Association Committee be formed to administer the trust fund with the Selectmen to act as agents and to raise and appropriate \$9,700 toward this purpose.

ARTICLE 12. To see if the Town will vote to create an expendable general fund trust fund under the provisions of RSA 31:19-a, to be known as the "Pettyboro/Black Valley Maintenance Fund" for the purpose of repairing the Pettyboro/Black Valley Road and to authorize the Selectmen to transfer \$15,000 from the 1992 fund balance to this fund.

ARTICLE 13. To see if the Town will vote to authorize the Selectmen to dispose of municipal assets by advertised sealed bid or as justice may require.

ARTICLE 14. To transact any other business that may legally come before the meeting.

Given under our hands and seal this 21st day of February, 1993.

Bradley Santy
Ralph Swanson
Darren Hubbard

Lyman Board of Selectmen

BUDGET OF THE TOWN OF LYMAN - REVENUE

SOURCES OF REVENUE	Estimated 1992	Actual 1992	Estimated 1993
Taxes:			
Land Use Change Taxes	\$ 1,000.00	\$ 7,000.00	\$ 5,000.00
Yield Taxes	10,000.00	12,785.00	10,000.00
Interest & Penalties on Delinquent Taxes	2,000.00	5,506.00	3,000.00
Licenses, Permits and Fees:			
Motor Vehicle Permit Fees	25,000.00	29,735.00	25,000.00
Other Licenses, Permits & Fees (Dogs & Pistol)	400.00	572.00	400.00
From State:			
Shared Revenue	9,500.00	9,737.00	9,500.00
Highway Block Grant	59,612.00	59,612.00	61,558.00
Miscellaneous Revenues:			
Article #10 - Dissolve Conservation Commission Fund	-0-	-0-	9,718.00
Other Financing Sources:			
Warrant Article #12 - Pettyboro/ Black Valley Fund	-0-	-0-	15,000.00
Total Revenues and Credits	\$107,512.00	\$124,947.00	\$139,176.00

BUDGET OF THE TOWN OF LYMAN - EXPENDITURES

PURPOSES OF APPROPRIATION	Estimated 1992	Actual 1992	Estimated 1993
General Government:			
Executive	\$ 17,025.00	\$ 16,019.00	\$ 17,450.00
Election, Registration & Vital Statistics	11,600.00	10,916.00	10,400.00
Financial Administration	10,000.00	8,121.00	12,850.00
Revaluation of Property	*	*	-0-
Legal Expense	3,500.00	853.00	3,500.00
Personnel Administration	12,070.00	11,670.00	12,670.00
Planning and Zoning	400.00	48.00	200.00
General Government Building	7,000.00	7,544.00	7,935.00
Cemeteries	1,500.00	1,380.00	1,500.00
Insurance	16,000.00	15,044.00	16,325.00
Advertising and Regional Associations	1,500.00	1,621.00	1,700.00
Public Safety:			
Ambulance	662.00	662.00	1,500.00
Fire	10,000.00	9,001.00	10,000.00
Forest Fire Emergency Management	360.00	264.00	500.00
Highways and Streets:			
+Highways and Streets	100,612.00	99,886.00	114,245.00
Sanitation:			
-Solid Waste Disposal	12,595.00	12,348.00	13,773.00
-Sewage Disposal (Littleton)	-0-	485.00	970.00
Health:			
Pest Control	250.00	250.00	250.00
Health Agencies and Hospitals	650.00	650.00	650.00
Health Officer/Lab Fees	-0-	-0-	100.00
Welfare:			
Officer	-0-	-0-	250.00
Culture and Recreation:			
Parks and Recreation	250.00	250.00	250.00
Library	200.00	200.00	200.00
Patriotic Purposes	70.00	69.00	70.00
Lyman Historical Library Commission	1,500.00	1,045.00	500.00
Conservation:			
Conservation Commission	200.00	71.00	200.00

Debt Service:

Principal-Long Term Bonds & Notes	30,388.00	30,387.00	19,387.00
Interest-Long Term Bonds & Notes	5,040.00	5,054.00	3,010.00
Interest on TAN	5,000.00	6,926.00	6,000.00
Lease/Purchase Agreement	7,932.00	7,950.00	1,985.00

Operating Transfers:

To Capital Reserve Funds (Dump Closure)	6,750.00	6,750.00	6,750.00
Warrant Art. 10 & 11 (1992)			
Highway Vehicle Fund	41,185.00	41,185.00	-0-
Highway Equipment Fund	-0-	4,250.00	3,000.00
To Trust & Agency Funds (Welfare)	1,000.00	1,000.00	1,000.00
Warrant Article 11			
Comm. Assoc. Building Maintenance	-0-	-0-	9,700.00
Warrant Article 12			
Pettyboro/Black Valley Maintenance	<u>-0-</u>	<u>-0-</u>	<u>15,000.00</u>

Total Appropriations	\$305,239.00	\$301,899.00	\$293,820.00
----------------------	--------------	--------------	--------------

Less: Amount of Estimated Revenues, Exclusive of Property Taxes			\$139,176.00
---	--	--	--------------

Amount of Taxes to be Raised (Exclusive of School & County Taxes)			\$154,644.00
---	--	--	--------------

*Paid from Trust Fund

1993 INVENTORY SUMMARY

Value of Land	
Current Use (at Current Use Values)	\$ 1,008,921.00
Residential	<u>8,838,619.00</u>
Total of Taxable Land	9,847,540.00
Value of Buildings	
Total Taxable Buildings	12,681,750.00
Value of Public Utilities	
Total of Taxable Public Utilities	1,199,739.00
Total Taxable Valuation Before Exemptions	\$23,729,029.00
Exemptions:	
Blind Exemptions	\$30,000.00
Elderly Exemptions	<u>45,000.00</u>
Total Exemptions	\$75,000.00
1993 Tax Rate: \$22.27/Per 1000 Valuation	
Town	\$ 7.02
School	14.04
County	<u>1.21</u>
Total	\$22.27

SCHEDULE OF TOWN PROPERTY

Town Hall, Land and Buildings	\$105,350.00
Furniture and Equipment	12,000.00
Police Department, Equipment	1,000.00
Fire Department, Equipment	400.00
Highway Department, Land and Buildings	3,500.00
Equipment	144,000.00
Materials and Supplies	12,000.00
Grange Hall Community Center	<u>4,100.00</u>
 Total	 \$282,350.00

TOWN CLERK

To the Voters of the Town of Lyman:

I herewith submit my annual report of the financial doings of my office for the year 1992:

Auto Permits Issued for 1992	\$29,021.00
Dog License Fees for 1992	532.50
Penalties	49.50
Birth, Death, Marriage Licenses	<u>132.00</u>

Total Receipts	\$29,735.00
----------------	-------------

Respectfully submitted,

Loretta R. Locke
Town Clerk

TAX COLLECTOR
Fiscal Year Ended December 31, 1992

	Levies of: 1992	Prior
DEBITS		
Uncollected Taxes - Beginning of Fiscal Year:		
Property Taxes	\$	\$ 92,729.59
Land Use Change Tax		750.00
Yield Taxes		4,561.22
Revenues Committed This Year:		
Property Taxes	523,475.18	
Land Use Change Tax	11,475.00	
Yield Taxes	8,583.69	
Overpayments:		
Property Taxes	515.36	154.22
Interest Collected on Delinquent Taxes:	<u>27.33</u>	<u>5,479.88</u>
Total Debits	544,076.56	103,674.91

CREDITS		
Remitted to Treasurer During Fiscal Year:		
Property Taxes	397,421.40	92,883.81
Land Use Change Tax	6,250.00	750.00
Yield Taxes	8,224.11	4,561.22
Interest	27.33	5,479.88
Abatements Made:		
Property Taxes	1,934.61	
Land Use Change Tax	5,225.00	
Yield Taxes	107.99	
Uncollected Revenue End of Year:		
Property Taxes	124,634.53	
Yield Taxes	<u>251.59</u>	<u> </u>
Total Credits	\$544,076.56	\$103,674.91

SUMMARY OF TAX SALE / TAX LIEN ACCOUNTS

Fiscal Year Ended December 31, 1992

DEBITS

Tax Sale/Lien on Account of Levies of...
1991 Prior

Unredeemed Taxes Balance at Beginning of Fiscal Year:	\$	\$18,968.74
Liens Sold or Executed During Fiscal Year:	20,267.68	740.11
Interest Collected After Sale/Lien Execution:	<u>345.14</u>	<u>4,761.63</u>
TOTAL DEBITS	20,612.82	24,470.48

CREDITS

Remittance to Treasurer:		
Redemptions	3,710.69	9,895.26
Interest & Costs (After Sale of Lien Execution)	345.14	4,761.63
Unredeemed Taxes On Initial Sale/Lien	<u>16,556.99</u>	<u>9,813.59</u>
TOTAL CREDITS	\$20,612.82	\$24,470.48

TREASURER

Fiscal Year Ended December 31, 1992

Balance at beginning of year (after audit)	\$ 60,837.02
Balance at end of year (before audit)	115,224.00

The Town took out three Tax Anticipation Notes during the year as detailed below:

1. April 27, 1992 for \$100,000.00
Single payment due December 28, 1992 of \$104,142.46.
2. July 28, 1992 for \$100,000.00
Single payment due December 28, 1992 of \$102,520.54.
3. October 27, 1992 for \$50,000.00
Single payment due December 28, 1992 of \$50,488.35.

Thanks to the diligence with which Loretta, Terry and Flo do their jobs I was able to pay all three notes off on December 24, 1992 which earned the town an interest rebate of \$157.27.

The Town paid off the Town Hall Repair & Remodeling loan this year with four interest payments amounting to \$638.00 and a final principal payment of \$11,000.00.

The Town has two current loans as detailed below:

1. Truck Loan
Re-issued February 18, 1992 for \$27,411.86 at 7.50%.

Date Due	Principal Amount	Interest Amount
December 26, 1992	\$ 9,137.29	\$1,931.97
December 26, 1993	9,137.29	1,370.59
December 26, 1994	9,137.28	685.29

2. Highway Improvement to Skinny Ridge Road
Issued July 11, 1991 for \$41,000.00 at 8% interest.

Date Due	Principal Amount	Interest Amount
December 26, 1991	\$10,250.00	\$1,509.69
December 26, 1992	10,250.00	2,466.73
December 26, 1993	10,250.00	1,640.00
December 26, 1994	10,250.00	820.00

The Town's current indebtedness is therefore approximately \$44,000.00.

The principal of the Conservation Commission Trust Fund stands at \$9,718.84 as of the end of Fiscal Year 1992.

REPORT OF THE TRUST FUNDS

December 31, 1992

PRINCIPAL

INCOME

Date of Creation	NAME OF TRUST FUND	Balance Beginning of Year	New Funds Created	Cash Gains or (losses) on Securities	Withdrawals	Balance End of Year	Income During Year	Balance End of Year	Grand Total of Principal & Income at End of Year
Oct. 20, 1913	Frye Fund (Moulton Hill) ¹	\$ 250.00	\$	\$	\$	\$ 250.00	\$ 18.84	\$ 231.05	\$ 481.05
Nov. 27, 1918	James E. Richardson Fund ¹	200.00				200.00	14.68	174.88	374.88
June 21, 1921	Albert Dow Fund ¹	100.00				100.00	7.23	84.73	184.73
Jan. 3, 1922	Ellen Thornton Fund ¹	200.00				200.00	19.37	294.77	494.77
Oct. 26, 1925	H. H. Potter Fund ¹	150.00				150.00	10.62	121.47	271.47
May 9, 1988	Candis Miner Fund ¹	229.41				229.41	10.69	43.65	273.06
June 20, 1991	Lyman Cemetery Fund ¹	600.00				600.00	30.63	493.29	1,093.29
	TOTALS	\$ 1,729.41				\$ 1,729.41	\$ 112.06	\$1,443.84	\$ 3,173.25
Mar. 31, 1975	Capital Reserve Fund ²	\$ 2,973.41		\$ 4,250.00		\$ 7,223.41	\$ 201.57		\$ 7,424.98
	TOTALS	\$ 2,973.41		\$ 4,250.00		\$ 7,223.41	\$ 201.57		\$ 7,424.98
July 11, 1986	Capital Reserve Fund ³	\$38,056.56		\$ 6,750.00	\$ 1,750.00	\$43,056.56	\$1,333.38		\$ 44,389.94
	TOTALS	\$38,056.56		\$ 6,750.00	\$ 1,750.00	\$43,056.56	\$ 1,333.38		\$ 44,389.94
March 14, 1990	Town of Lyman ⁴	\$43,492.68			\$29,627.36	\$13,865.32	\$ 1,266.91		\$ 15,132.23
	TOTALS	\$43,492.68			\$29,627.36	\$13,865.32	\$ 1,266.91		\$ 15,132.23
March 14, 1990	Town of Lyman ⁵	\$ 3,616.31		\$ 1,000.00	\$ 401.86	\$ 4,214.45	\$ 116.06		\$ 4,330.51
	TOTALS	\$ 3,616.31		\$ 1,000.00	\$ 401.86	\$ 4,214.45	\$ 116.06		\$ 4,330.51
	GRAND TOTAL	\$91,200.15*		\$12,000.00	\$31,779.22	\$71,420.93	\$ 3,029.98		\$ 74,450.91

*Town of Lyman Conservation Committee now handled by Town Treasurer

All Funds are Bank Deposits

Purpose of Trust Fund

¹ Cemetery

² Heavy Equipment

³ Dump Closure

⁴ Property Tax Re-Evaluation

⁵ Welfare & General Assistance

SELECTMENS' REPORT

To the Taxpayers of the Town of Lyman:

Another year has come to an end that brought about change. In the big picture, we elected a new President and a new Governor. The economy seems sluggish, but improving. Everyone in Lyman seems to have felt the growing pains from this, but as a community, we seem to be well.

There were changes in Lyman as well. The Recycling Center opened last year, operated by our very own Dave Carbonneau. There is a lot of enthusiasm about this and many people are challenged to see how much they can recycle. There is hope for even more recycling in the future, which can only bring about positive results. A special thanks to all the people that donated their time, energy, effort and know-how to keep the cost of this center at a minimum. Thank you!

We completed our revaluation this year, which as usual was good for some and not so good for others. The Board of Selectmen will be reviewing this process over the months to come.

Darren Hubbard joined us as a Selectman this past summer. Darren is the native son of Durwood and Nita Hubbard. He is employed by the State of New Hampshire highway department and works out of the Littleton branch. Darren has recently worked his way up to assistant foreman of this branch. Darren has shown that he is a "Selectman" in his open-mindedness, his ability to listen, weigh all sides, and make a decision.

Together the Board has enacted as trusted servants of the Town of Lyman, remembering that this is your office; that we are your officers, and hopefully, that you feel welcome to come to us whenever needed. With every decision, we try to project what effect this will have on the taxpayer. We try to plan for the future without indebting ourselves too extremely for the present. In essence, we try to give back to the community what the community has so openly given to us.

We are Ralph, Darren, Terry (assistant) and myself.

Respectfully,

Bradley R. Santy
Chairman, Board of Selectmen

ADMINISTRATIVE ASSISTANT'S REPORT

A word frequently heard in the business world today is "resource". Judging by the activity in the Town offices this year, we have become known as an excellent resource. Taxpayers as well as numerous business people have come to expect ready answers and information through the organized network of materials promptly available through your Town office. Whether explaining tax assessments, providing information on Current Use, making photo copies, answering questions about registrations, voting, or even what hours the landfill is open, please call or drop into the office: we enjoy being of service.

The town-wide revaluation is now behind us. We appreciated the thoroughness and professionalism of our assessors, Malcolm and Jason Call. Today, assessment is a mathematical science and the results are evident in the consistency of the appraisals. Malcolm has done "updates" for the Town for many years and we were very fortunate to retain him to perform our revaluation. As a result of the reval, our 1992 sales-assessment ratio stands at 105%. The 1991 ratio was 34%. The 1992 valuation for the Town of Lyman is \$23,654,029. You will find a town inventory summary included in the Town Report. This includes a breakdown of this total valuation. It may also interest you to know that 16,361 acres of land in Lyman are in "Current Use", 1,468 are not.

A special thank you to Sarah Hubbard for sharing her Daddy on Tuesday evenings. We've appreciated Darren's willingness to step into the position vacated by Jimmy Locke. Take time to express your appreciation to each of the Selectmen for their efforts in governing our Town. It is a position that demands a sacrifice of time for the Selectperson and his/her family, as well as a heavy burden of responsibility for the one holding this position.

Sincere appreciation to Simon Baker for the charming rendition of the Lyman Town Hall that we used for our cover picture on the Town Report this year. Melanie Hamilton's picture of the Parker Hill farm area, which we've enjoyed on the Town Reports for the past few years, continues to be available on mugs that are being sold by the Community Association.

Without a doubt, our greatest "resource" in Lyman is our people. How delightful it was to open the July "Yankee" magazine and see a feature article on "Lymanite" Sandy Bogert or read the Sunday paper and see Mike O'Traynor's smiling face pictured with his weekly article. Creative, talented, hard working, caring people, this is our magnificent resource, and just think, this wealth isn't even taxable.

This community really is rich!

Respectfully submitted,

Terry L. Simpson

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

1992 was below average for wildfires reported in our state. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The N.H. Division of Forests and Lands assisted many other communities in wildland fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes of fires were fires kindled without a permit, unknown causes and children.

Please help your town and state forest fire officials with fire prevention. New Hampshire State Law (RSA 224:27) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done." Violation of this statute is a misdemeanor, punishable by a fine of up to \$1,000 and/or a year in jail and you are liable for all fire suppression costs.

Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and fire department by requesting and obtaining a fire permit before kindling an open fire.

The N.H. Division of Forests and Lands assisted 28 towns with a total of \$20,000 in 50/50 cost share grants for fire fighter safety items and wildland suppression equipment in 1992.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or Division of Forests and Lands at 271-2217.

FOREST FIRE STATISTICS - 1992

Number of Fires Statewide	289
Acres Burned Statewide	136

DISTRICT

Number of Fires	41
Acres Burned	182

TOWN - LYMAN

Number of Fires	0
Acres Burned	0

JOHN Q. RICARD
Forest Ranger

BRIAN SANTY
Forest Fire Warden

For fire permits and information, call: 603-838-6364

LYMAN COMMUNITY ASSOCIATION

The Community Association sponsored a flea market, a bean supper, and the Thanksgiving and Christmas parties in 1992. The flea market was not very successful and will not be continued in 1993. Instead, a chicken barbeque is planned for August, in addition to Bean Suppers in September and October.

Christmas wreaths were donated again, and, in addition to new dishes, Lyman coffee mugs were purchased, also as a fund-raiser. The checkbook now contains \$995, but will be increased by \$600 once the Lyman coffee mugs are all sold.

The Grange is not doing well structurally. The floor had to be shored up in order to have a bean supper. The Community Association has asked the Selectmen to sponsor a warrant article to convert the Conservation Commission Trust Fund to a Lyman Grange Building Fund. Together with funds raised in 1993 by Association events, and reapplication for a grant from the "Preservation Institute for the Building Crafts", we hope the Grange will be a fully functional Community Center by 1994.

Angela Mazella

WORKSHOP FOR LYMAN EDUCATION FUND

At our town meeting of 1992, a good number of Lyman property owners appeared interested in discussing how, on the long term, educational costs could be gradually reduced for all taxpayers.

A two-hour workshop has been planned for 10:00 a.m. to 12 noon on Saturday, April 3rd, 1993. Michael O'Traynor, a professor at Plymouth State College and resident of Lyman, will present this free workshop which will look at: 1) "What is an endowment fund?" 2) A brief review of endowment funds from the past that help millions of people today. 3) How, in Lyman, an educational endowment fund could be established and run to increasingly help with growing costs.

For further information, call: 838-6488

NH EXECUTIVE COUNCIL - DISTRICT ONE REPORT

The five member NH Executive Council has its Constitutional authority in Articles 60 through 66 in the New Hampshire Constitution. Through the many Legislative Sessions much of New Hampshire law includes the Council in major decisions that are made by the Governor and top Executive Branch Officials.

Acting similar to a Board of Directors of a corporation, the Council by law is called to act upon requests from the many executive branch departments and divisions. These requests are reviewed prior to Governor and Council consideration by the Attorney General's Office and the Commissioner of Administrative Services to be legally correct and that proper funds are available. Generally all contracts with outside state government agencies and individuals must be approved by the Governor with the advice and consent of the Council. This brings to the very top of your Executive Branch an elected voice from your area.

The entire Judicial Branch of NH State Government is nominated by the Governor and confirmed by the Council. This is a very serious and key function of the Council. Judges are seated until their 70th birthday!

The five member Council by law is now part of the Ten Year Highway Plan for New Hampshire and must by law hold hearings to gain citizen input and information on changes in the highway and bridge system of New Hampshire. Our report is due to the Commissioner of Transportation by June 1, 1993.

The Council also plays a key role in assisting citizens, agencies, towns, cities and businesses in their relationship with New Hampshire State Government. A Councilor is only a phone call away and stands ready to assist in this ombudsman role.

As Councilor for your Town and area, I stand ready to be of service.

Raymond S. Burton
RFD #1, Woodsville, NH 03585
Tel. 747-3662

Room 207
State House
Concord, NH 03301
Tel. 271-3632

GRAFTON COUNTY COMMISSIONERS' REPORT

Grafton County has continued to operate in a financially sound, cost effective manner. We are pleased that the \$13.5 million budget adopted in late June showed a modest 3.45% increase.

While the county property tax increased to \$6.1 million after two years of decreases, the average annual county tax increase since 1989 has been less than 3%. Under state law, \$3.5 million or 58% of the county tax dollars collected from Grafton County taxpayers in 1992 were sent to Concord to pay the county share of state assistance programs (Old Age Assistance, Aid to the Disabled, Medicaid/Nursing Assistance, and Services for Children & Youth).

The Grafton County Nursing Home has continued to offer high quality medical, nursing, and support services to approximately 120 elderly and infirm residents while meeting the stricter federal Medicaid mandates imposed in 1991. The Special Needs Unit for individuals with Alzheimers Disease and similar illnesses, opened last year, has been especially well received by residents, families and staff. During 1993 the County plans to expand the unit from 11 to 32 beds.

The County Department of Corrections saw a 15% increase in inmates over the past year. Drug forfeiture funds from the Attorney General's Office have enabled the department to increase and coordinate drug and alcohol abuse reduction programs with the goal of decreasing the number of repeat offenders.

Again during 1992 the County Farm generated a modest operating surplus, providing work opportunities for County Corrections inmates and supplying meat and vegetables for the Nursing Home and Jail. For the second year the Farm also produced potatoes for the local food pantries throughout the County.

The Commissioners, Sheriff and Assistant Sheriff implemented the second phase of a 3-year plan to ensure that subscribers pay the full cost of telephone answering services provided by the County Dispatch Center. The County also replaced the radio repeater on Cannon Mountain in order to upgrade law enforcement communications throughout Grafton County.

During 1992 the County distributed over \$78,836.00 in state Incentive Funds to local programs that prevent out-of-home placements of troubled children and youth. The County has also continued to provide Youth and Family mediation services available free-of-charge in Lebanon, Littleton and Plymouth areas.

Looking ahead to the late 1990's and beyond, the Commissioners initiated Long Range Planning as part of the annual budget process. A committee of county officials has been charged with recommending plans for addressing the needs of the county and state offices now housed at the Courthouse.

The County sponsored a Community Development Block Grant for the AHEAD Agency in Littleton, a non-profit housing development organization. Funds are being used to purchase and rehabilitate multifamily rental housing units for the benefit of low-and moderate-income households in the northern part of Grafton County.

During 1992 the Commissioners continued efforts to inform county residents about county government, encouraging tours of county facilities and holding information sessions for local officials and other groups.

The Grafton County Board of Commissioners hold regular weekly meetings on Tuesdays (note the change from Thursdays) at 9:00 a.m. at the Administration Building on Route 10 in North Haverhill. All meetings are open to the public, and we encourage attendance by public and the press. Please call the Commissioners' Office at 787-6941 for further information or to request a speaker or our slide show on county government for school and civic groups.

In closing we wish to express our sincere appreciation to local officials, agencies and the public for cooperating in our efforts to serve the citizens of Grafton County.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Betty Jo Taffe, Chairman
Gerard J. Zeiller, Vice Chairman
Raymond S. Burton, Clerk

HISTORY COMMITTEE

The Committee, meeting monthly, has spent 1992 collecting information and memorabilia (including over 60 pictures) from native Lymanites, searches of old newspapers and books from area libraries and the Town records.

Melanie Hamilton has spent many a Saturday afternoon gleaning old newspapers on microfilm (1875 to 1892), and uncovering many tidbits of Lyman's past. Mike and Alice O'Traynor, our master interviewing team, have met with some of our more colorful citizens. Mike has shared some of his talks in his Sunday newspaper column.

Sally Sherrard, has, as you may have noticed, been taking pictures around Lyman and at town functions. A feature of the Lyman History will be Lyman today. She will be taking many more pictures this year, so keep smiling just in case.

The Committee welcomed the (invaluable) assistance of Gail Cate, who used her lifetime experience in Lyman (and her vast array of relatives) to help collect pictures, stories, memorabilia and arrange interviews. Helen Capron also spent countless hours organizing the Town's historical records. Helen has identified information dating back to 1809 on such subjects as town roads and their maintenance, school records, various correspondence with the State, militia attendance by Lymanites, including the Civil War, and hand-written receipts by the Selectmen for Town expenditures as far back as the mid 1800's.

All of these golden nuggets are being temporarily housed in the Town Hall; the most valuable are being kept in a fire-proof locking file cabinet purchased with history committee funds. All of the annual Town Reports from 1873 are available too. Collecting continues.

The History will be formatted year-book style, with pictures, artifacts and nuggets from the golden minds of Lymanites interspersed with text. We want most of the text to be in the words (remembrances, anecdotes) of Lymanites. Here is an outline of the topics: Before Lyman, Founding of Lyman, (snapshot of) Lyman in 1800, Lyman in 1850, in 1900, in 1950, Lyman today, Selectmen and public office holders through the years, schools and education, farmlife and agriculture, Tinkerville, place names of Lyman, a water map, a road map (from 4 or 5 points in history), mines and mining, mysteries and folklore, religious events, Lyman during the wars, notable accomplishments by people in Lyman, sports and leisure and the lumber industry.

We need your help because we still have a lot to do. Do you have contributions on any of these topics (memories, memorabilia, pictures)? Write them down and give them to us.

Do You Know How These Lyman Names Came About?

As one of the Lyman History Committee members, Mike O'Traynor has taken an especial interest in documenting the sources for our many interesting township names. When you take a look at this list, the odds are you'll be able to add some important information. You may know that some significant names are missing. Please call: 838-6488. Or write: Michael O'Traynor, Under The Mountain Road, Lyman, 03585. Thank you!

Aldridge Road	Bedell Mountain
Bedell School District	Bennett Hill
Bill Little Brook	Black Valley Road
Center Cemetery	Clough Hill
Clough School District	Cowan's Pond
Dodge Mill Road	Dodge Mine
Dodge Pond	Flag Pond
Gardner Mountains	Grange (Dedicated?)
Havilland Mine	Hubbard Road
Hunt Mountain	John Young Pond
Little May Mine	Long Pond
Miller Mine	Miner School District
Mormon Hill	Moulton Hill (Cemetery)
Moulton Hill (School)	Mountain Brook
Mountain Pond	Mountain Pond Peak
Ogontz Camp	Ogontz Lake
"Oregon" Area of Lyman	Ore Hill
Over The Mountain Road	Paddock Mine
Parker Hill (Road)	Parker Hill Cemetery
Partridge Lake	Patten Brook
Pettyborough Brook (Road)	Pond Cemetery
Pond School District	Quebec Road
Queen's Bathtub	Raymond Hill
Redskin Camp	Round Pond
Scarritt Mountain	Signal Mountain
Skinney Ridge Road	Stevens Road
Stickney Road	Sunny Valley (Dance Hall)
Teeter Meadow Brook	Tinkerville
Travina Hill	Under The Mountain Road
Union Church	Upper Mountain Pond
Wind-drift Mine	

Angela Mazella

**BIRTHS REGISTERED
IN THE TOWN OF LYMAN, NH
for the Year Ending December 31, 1992**

DATE & PLACE OF BIRTH	NAME OF CHILD	NAME & SURNAME OF FATHER	MAIDEN NAME OF MOTHER
April 30, 1992 Littleton, NH	Leanne Catherine LeMay	Curtis Richard LeMay	Maureen Rose Mitchell
June 18, 1992 Littleton, NH	Violette Rose Guerra	Paul Anthony Guerra	Maria Rose Mullen
July 3, 1992 Littleton, NH	Caitlin Brooke Hubbard	Darren Jon Hubbard	Beth Maureen Landry
Sept. 10, 1992 Littleton, NH	Allison Marie MacKenzie	Robert William MacKenzie	Lisa Marie Locke
Dec. 17, 1992 Littleton, NH	Rachel Lynn Brooks	Frank Clark Brooks	Cindy Lou Ann Gonyer
Dec. 31, 1992 Littleton, NH	Roland Leo LaCoss	Roland Scott LaCoss	Beatrice Hazel Ellis

**MARRIAGES REGISTERED
IN THE TOWN OF LYMAN, NH
for the Year Ending December 31, 1992**

DATE OF MARRIAGE	NAME & SURNAME OF GROOM & BRIDE	RESIDENCE OF EACH AT TIME OF MARRIAGE
June 13, 1992	Robert Theodore Hanson Jennifer Anne Ehler	No. Woodstock, NH Lyman, NH
August 30, 1992	Harold Curtis Pickwick, Jr. Bertha Mae Bonor	Lyman, NH Lyman, NH
September 8, 1992	Mark Weston Turner Sandra Edith Bogert	Lyman, NH Lyman, NH
October 24, 1992	Todd Lewis Mardin Angela Marie Nyce	Lyman, NH Lyman, NH

**DEATHS REGISTERED
IN THE TOWN OF LYMAN, NH
for the Year Ending December 31, 1992**

DATE OF DEATH	NAME & SURNAME OF THE DECEASED	NAME & SURNAME OF FATHER	MAIDEN NAME OF MOTHER
August 5, 1992	Marion W. Brownell	Benjamin Welch	Idella Eldridge
October 3, 1992	Stanley J. Kubicki	John Kubicki	Suzanna Unknown
October 18, 1992	Edward Parent	Henry Parent	Mary Lemay
November 15, 1992	Viola O. Lyndes	William McGuire	Evelyn Crosby

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584
603 788-4928
603 788-4636
603 788-3830

July 1, 1992

TRANSMITTAL AND COMMENTARY LETTER

Board of Selectmen
Town of Lyman
Lyman, New Hampshire 03585

Members of the Board:

In planning and performing our audit of the financial statements of the Town of Lyman, New Hampshire for the year ended December 31, 1991 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance of the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated July 1, 1992 on the financial statements of the Town of Lyman, New Hampshire.

Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of Town personnel.

1. Maximum Control over Cash Receipts

Greater control over cash receipts is essential, as centralized cash collection does not exist.

Recommendation

In order to better control accountability over cash receipts the Town should adopt a policy that all departments will issue a duplicate prenumbered receipt for all cash and check transactions. The daily total of all receipts should be compared to the total daily deposit and reconciled. It would be preferable to use a different number series for each Town department. Strict accounting controls should be implemented over the receipts used, voided, and unused.

2. Incorrect Journal Entries

A substantial amount of additional audit time was expended in the current audit period reclassifying incorrect journal entries.

Recommendation

A review procedure should be initiated that will produce accurate financial statements. Each month a review should be made of the General Ledger trial balances, so that erroneous journal entries could be corrected immediately.

3. Reconciliation of Revenue Transaction

We had a difficult time to reconcile revenue because the computer generated revenue summary was not in agreement with the Treasurer's report.

Recommendation

Greater care should be taken in inputting Town revenue into the computer and a reconciliation between the Treasurer's book and the computer should be done and reconciled on a monthly basis so that any discrepancy, can be reconciled immediately.

4. Tax Collector's Records


During the course of our audit numerous clerical errors were noted in the tax collectors records that resulted in substantial audit time being spent in the revision of the Tax Collectors report. Also, interest on overdue taxes is not being charged on a consistent basis.

Recommendation

The Town is in the process of implementing a computerized cash collection system which should reduce the likelihood of some clerical errors. Review procedures should be implemented to detect any other errors immediately if they should occur. Also, interest should be charged on a consistent basis after due date.

We extend our thanks to the officials and employees of the Town for their assistance during the course of our audit.

Very truly yours,



Kyeong Whan Kim, C.P.A.

RESPONSE TO AUDIT

September 2, 1992

RE: Auditing transmittal and commentary letter

To Whom It May Concern:

In response to the remarks made by the Auditor, we present the following:

1. Beginning January 1, 1992, all monies coming through the Selectmen's Office have been recorded on duplicate prenumbered receipts instead of simply entered in a ledger. As the number of transactions is minimal, we feel there is no need to have a breakdown by department; instead, the breakdown is designated on the receipt.
2. The bookkeeper has been instructed to be certain that she follows the classification of breakdowns and review her work on a monthly basis to detect any incorrect entries.
3. The bookkeeper has been instructed to enter all revenue received into the computer program and to reconcile her figures with those of the Treasurer's on a quarterly basis.
4. It is our feeling that with the amount of work handled by the Tax Collector that the few errors encountered were due only to human error. The Tax Collector has charged interest as she was instructed by the State schools. It is our desire to find an economical computer program for the Tax Collector, thus reducing the risk of some clerical errors; however, for a very small Town the available programs are not cost effective.

We appreciate the work of our auditing firm and continue to learn from their suggestions.

Sincerely,

The Lyman Board of Selectmen

Please Note: The complete audit report is available to the public during normal office hours at the Town Office.

EXHIBIT A

TOWN OF LYMAN
COMBINED BALANCE SHEET
ALL FUNDS TYPES AND ACCOUNT GROUPS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>ASSETS</u>		
Cash	\$ 61,387.02	\$666.07
Receivables		
Taxes	117,009.55	0.00
Accounts	0.00	0.00
Prepaid Expenses	0.00	0.00
Due from Other Governments	5,400.00	0.00
Due from Other Funds	256.72	62.00
Amount to be Provided for Retirement of General Long-term Debt and Other Obligations	0.00	0.00
Total Assets	<u>\$184,053.29</u>	<u>\$728.07</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 1,574.59	\$ 0.00
Deferred Revenue	500.00	0.00
Payroll Taxes Payable	1,252.30	0.00
School District Tax Payable	133,413.00	0.00
Due to Other Funds	62.00	0.00
Lease Obligation (Note 3)	0.00	0.00
General Obligation Bonds Payable (Note 2)	0.00	0.00
Total Liabilities	<u>136,801.89</u>	<u>0.00</u>
<u>Fund Equity</u>		
Fund Balances:		
Reserved for Encumbrances	0.00	0.00
Reserved for Endowments	0.00	0.00
Unreserved:		
Designated for Capital Acquisitions	0.00	0.00
Designated for Specific Projects	0.00	666.07
Designated by Trust Instruments	0.00	0.00
Undesignated	<u>47,251.40</u>	<u>62.00</u>
Total Fund Equity	<u>47,251.40</u>	<u>728.07</u>
Total Liabilities and Fund Equity	<u>\$184,053.29</u>	<u>\$728.07</u>

EXHIBIT A

<u>Fiduciary</u> <u>Fund Types</u> <u>Trust</u> <u>Funds</u>	<u>Account Groups</u> <u>General Long</u> <u>Term Debt</u>	<u>Totals</u> <u>(Memorandum Only)</u> <u>December 31, 1991</u>
\$97,212.16	\$ 0.00	\$159,265.25
0.00	0.00	117,009.55
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	5,400.00
0.00	0.00	318.72
0.00	79,198.36	79,198.36
<u>\$97,212.16</u>	<u>\$79,198.36</u>	<u>\$361,191.88</u>
\$ 0.00	\$ 0.00	\$ 1,574.59
0.00	0.00	500.00
0.00	0.00	1,252.30
0.00	0.00	133,413.00
256.72	0.00	318.72
0.00	10,036.50	10,036.50
0.00	69,161.86	69,161.86
<u>256.72</u>	<u>79,198.36</u>	<u>216,256.97</u>
0.00	0.00	0.00
1,129.41	0.00	1,129.41
90,372.80	0.00	90,372.80
0.00	0.00	666.07
5,453.23	0.00	5,453.23
0.00	0.00	47,313.40
<u>96,955.44</u>	<u>0.00</u>	<u>144,934.91</u>
<u>\$97,212.16</u>	<u>\$79,198.36</u>	<u>\$361,191.88</u>

TOWN OF LYMAN EXHIBIT B
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>Revenues</u>			
Taxes	\$409,922.49	\$ 0.00	\$ 409,922.49
Intergovernmental			
Revenues	68,956.68	0.00	68,956.68
Local Sources	34,593.72	3,038.81	37,632.53
<u>Other Financing Sources</u>			
Interfund Transfers	12,461.84	0.00	12,461.84
Proceeds of Long-Term Notes	<u>41,000.00</u>	<u>0.00</u>	<u>41,000.00</u>
<u>Total Revenues and Other Sources</u>	<u>566,934.73</u>	<u>3,038.81</u>	<u>569,973.54</u>
<u>Expenditures</u>			
General Government	74,595.76	0.00	74,595.76
Public Safety	7,930.03	0.00	7,930.03
Health and Sanitation	12,859.11	0.00	12,859.11
Highway and Bridges	100,801.50	0.00	100,801.50
Public Welfare	100.00	0.00	100.00
Culture and Recreation	627.65	0.00	627.65
Unclassified	6,387.99	0.00	6,387.99
Debt Service	46,659.74	0.00	46,659.74
Capital Outlay	43,261.88	66,625.06	109,886.94
Overlay	2,026.99	0.00	2,026.99
<u>Other Uses</u>			
Interfund Transfers	7,750.00	0.00	7,750.00
Transfers to Other Governmental Units	<u>280,509.00</u>	<u>0.00</u>	<u>280,509.00</u>
<u>Total Expenditures and Other Uses</u>	<u>583,509.65</u>	<u>66,625.06</u>	<u>650,134.71</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	<u>(16,574.92)</u>	<u>(63,586.25)</u>	<u>(80,161.17)</u>
<u>Fund Balances-Jan 1</u>	<u>63,826.32</u>	<u>64,314.32</u>	<u>128,140.64</u>
<u>Fund Balances-Dec 31</u>	<u>\$ 47,251.40</u>	<u>\$ 728.07</u>	<u>\$ 47,979.47</u>

EXHIBIT C TOWN OF LYMAN
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

	<u>General Fund</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
<u>Revenues</u>			
Taxes	\$400,712.50	\$409,922.49	\$ 9,209.99
Intergovernmental			
Revenues	68,956.00	68,956.68	0.68
Local Sources	31,520.50	34,593.72	3,073.22
<u>Other Financing Sources</u>			
Interfund Transfers	36,789.00	12,461.84	(24,327.16)
Proceeds of Long-Term			
Notes	<u>41,000.00</u>	<u>41,000.00</u>	<u>0.00</u>
<u>Total Revenues and Other</u>			
<u>Sources</u>	<u>578,978.00</u>	<u>566,934.73</u>	<u>(12,043.27)</u>
<u>Expenditures</u>			
General Government	103,689.00	74,595.76	29,093.24
Public Safety	12,360.00	7,930.03	4,429.97
Health and Sanitation	13,619.00	12,859.11	759.89
Highways and Bridges	100,390.00	100,801.50	(411.50)
Public Welfare	100.00	100.00	0.00
Culture and Recreation	1,000.00	627.65	372.35
Unclassified	6,321.00	6,387.99	(66.99)
Debt Service	35,008.00	46,659.74	(11,651.74)
Capital Outlay	43,400.00	43,261.88	138.12
Overlay	11,938.00	2,026.99	9,911.01
<u>Other Uses</u>			
Interfund Transfers	14,500.00	7,750.00	6,750.00
Transfers to Other			
Governmental Units	<u>280,509.00</u>	<u>280,509.00</u>	<u>0.00</u>
<u>Total Expenditures and</u>			
<u>Other Uses</u>	<u>622,834.00</u>	<u>583,509.65</u>	<u>39,324.35</u>
<u>Excess Revenues and</u>			
<u>Other Sources Over</u>			
<u>(Under) Expenditures</u>			
<u>and Other Uses</u>	<u>(43,856.00)</u>	<u>(16,574.92)</u>	<u>27,281.08</u>
<u>Fund Balances-Jan 1</u>	<u>63,826.32</u>	<u>63,826.32</u>	<u>0.00</u>
<u>Fund Balances-Dec 31</u>	<u>\$ 19,970.32</u>	<u>\$ 47,251.40</u>	<u>\$27,281.08</u>

EXHIBIT C

<u>Special Revenue Funds</u>			<u>Total</u> <u>(Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 0.00	\$ 0.00	\$0.00	\$400,712.50	\$409,922.49	\$ 9,209.99
0.00	0.00	0.00	68,956.00	68,956.68	0.68
3,038.81	3,038.81	0.00	34,559.31	37,632.53	3,073.22
0.00	0.00	0.00	36,789.00	12,461.84	(24,327.16)
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41,000.00</u>	<u>41,000.00</u>	<u>0.00</u>
<u>3,038.81</u>	<u>3,038.81</u>	<u>0.00</u>	<u>582,016.81</u>	<u>569,973.54</u>	<u>(12,043.27)</u>
0.00	0.00	0.00	103,689.00	74,595.76	29,093.24
0.00	0.00	0.00	12,360.00	7,930.03	4,429.97
0.00	0.00	0.00	13,619.00	12,859.11	759.89
0.00	0.00	0.00	100,390.00	100,801.50	(411.50)
0.00	0.00	0.00	100.00	100.00	0.00
0.00	0.00	0.00	1,000.00	627.65	372.35
0.00	0.00	0.00	6,321.00	6,387.99	(66.99)
0.00	0.00	0.00	35,008.00	46,659.74	(11,651.74)
66,625.06	66,625.06	0.00	110,025.06	109,886.94	138.12
0.00	0.00	0.00	11,938.00	2,026.99	9,911.01
0.00	0.00	0.00	14,500.00	7,750.00	6,750.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>280,509.00</u>	<u>280,509.00</u>	<u>0.00</u>
<u>66,625.06</u>	<u>66,625.06</u>	<u>0.00</u>	<u>689,459.06</u>	<u>650,134.71</u>	<u>39,324.35</u>
<u>(63,586.25)</u>	<u>(63,586.25)</u>	<u>0.00</u>	<u>(107,442.25)</u>	<u>(80,161.17)</u>	<u>27,281.08</u>
<u>64,314.32</u>	<u>64,314.32</u>	<u>0.00</u>	<u>128,140.64</u>	<u>128,140.64</u>	<u>0.00</u>
<u>\$ 728.07</u>	<u>\$ 728.07</u>	<u>\$0.00</u>	<u>\$ 20,698.39</u>	<u>\$ 47,979.47</u>	<u>\$27,281.08</u>

NOTES

NOTES

Page 1

General Information				Financial Data	
Account No.	Description	Amount	Balance	Debit	Credit
1001	Jan 1 Balance	100.00	100.00		
1002	Jan 15 Payment	50.00	50.00	50.00	
1003	Jan 30 Receipt	25.00	75.00		25.00
1004	Feb 10 Payment	30.00	45.00	30.00	
1005	Feb 25 Receipt	15.00	60.00		15.00
1006	Mar 10 Payment	20.00	40.00	20.00	
1007	Mar 25 Receipt	10.00	50.00		10.00
1008	Apr 10 Payment	15.00	35.00	15.00	
1009	Apr 25 Receipt	5.00	40.00		5.00
1010	May 10 Payment	10.00	30.00	10.00	
1011	May 25 Receipt	5.00	35.00		5.00
1012	Jun 10 Payment	5.00	30.00	5.00	
1013	Jun 25 Receipt	5.00	35.00		5.00
1014	Jul 10 Payment	5.00	30.00	5.00	
1015	Jul 25 Receipt	5.00	35.00		5.00
1016	Aug 10 Payment	5.00	30.00	5.00	
1017	Aug 25 Receipt	5.00	35.00		5.00
1018	Sep 10 Payment	5.00	30.00	5.00	
1019	Sep 25 Receipt	5.00	35.00		5.00
1020	Oct 10 Payment	5.00	30.00	5.00	
1021	Oct 25 Receipt	5.00	35.00		5.00
1022	Nov 10 Payment	5.00	30.00	5.00	
1023	Nov 25 Receipt	5.00	35.00		5.00
1024	Dec 10 Payment	5.00	30.00	5.00	
1025	Dec 25 Receipt	5.00	35.00		5.00
1026	Jan 10 Payment	5.00	30.00	5.00	
1027	Jan 25 Receipt	5.00	35.00		5.00
1028	Feb 10 Payment	5.00	30.00	5.00	
1029	Feb 25 Receipt	5.00	35.00		5.00
1030	Mar 10 Payment	5.00	30.00	5.00	
1031	Mar 25 Receipt	5.00	35.00		5.00
1032	Apr 10 Payment	5.00	30.00	5.00	
1033	Apr 25 Receipt	5.00	35.00		5.00
1034	May 10 Payment	5.00	30.00	5.00	
1035	May 25 Receipt	5.00	35.00		5.00
1036	Jun 10 Payment	5.00	30.00	5.00	
1037	Jun 25 Receipt	5.00	35.00		5.00
1038	Jul 10 Payment	5.00	30.00	5.00	
1039	Jul 25 Receipt	5.00	35.00		5.00
1040	Aug 10 Payment	5.00	30.00	5.00	
1041	Aug 25 Receipt	5.00	35.00		5.00
1042	Sep 10 Payment	5.00	30.00	5.00	
1043	Sep 25 Receipt	5.00	35.00		5.00
1044	Oct 10 Payment	5.00	30.00	5.00	
1045	Oct 25 Receipt	5.00	35.00		5.00
1046	Nov 10 Payment	5.00	30.00	5.00	
1047	Nov 25 Receipt	5.00	35.00		5.00
1048	Dec 10 Payment	5.00	30.00	5.00	
1049	Dec 25 Receipt	5.00	35.00		5.00
1050	Jan 10 Payment	5.00	30.00	5.00	
1051	Jan 25 Receipt	5.00	35.00		5.00
1052	Feb 10 Payment	5.00	30.00	5.00	
1053	Feb 25 Receipt	5.00	35.00		5.00
1054	Mar 10 Payment	5.00	30.00	5.00	
1055	Mar 25 Receipt	5.00	35.00		5.00
1056	Apr 10 Payment	5.00	30.00	5.00	
1057	Apr 25 Receipt	5.00	35.00		5.00
1058	May 10 Payment	5.00	30.00	5.00	
1059	May 25 Receipt	5.00	35.00		5.00
1060	Jun 10 Payment	5.00	30.00	5.00	
1061	Jun 25 Receipt	5.00	35.00		5.00
1062	Jul 10 Payment	5.00	30.00	5.00	
1063	Jul 25 Receipt	5.00	35.00		5.00
1064	Aug 10 Payment	5.00	30.00	5.00	
1065	Aug 25 Receipt	5.00	35.00		5.00
1066	Sep 10 Payment	5.00	30.00	5.00	
1067	Sep 25 Receipt	5.00	35.00		5.00
1068	Oct 10 Payment	5.00	30.00	5.00	
1069	Oct 25 Receipt	5.00	35.00		5.00
1070	Nov 10 Payment	5.00	30.00	5.00	
1071	Nov 25 Receipt	5.00	35.00		5.00
1072	Dec 10 Payment	5.00	30.00	5.00	
1073	Dec 25 Receipt	5.00	35.00		5.00
1074	Jan 10 Payment	5.00	30.00	5.00	
1075	Jan 25 Receipt	5.00	35.00		5.00
1076	Feb 10 Payment	5.00	30.00	5.00	
1077	Feb 25 Receipt	5.00	35.00		5.00
1078	Mar 10 Payment	5.00	30.00	5.00	
1079	Mar 25 Receipt	5.00	35.00		5.00
1080	Apr 10 Payment	5.00	30.00	5.00	
1081	Apr 25 Receipt	5.00	35.00		5.00
1082	May 10 Payment	5.00	30.00	5.00	
1083	May 25 Receipt	5.00	35.00		5.00
1084	Jun 10 Payment	5.00	30.00	5.00	
1085	Jun 25 Receipt	5.00	35.00		5.00
1086	Jul 10 Payment	5.00	30.00	5.00	
1087	Jul 25 Receipt	5.00	35.00		5.00
1088	Aug 10 Payment	5.00	30.00	5.00	
1089	Aug 25 Receipt	5.00	35.00		5.00
1090	Sep 10 Payment	5.00	30.00	5.00	
1091	Sep 25 Receipt	5.00	35.00		5.00
1092	Oct 10 Payment	5.00	30.00	5.00	
1093	Oct 25 Receipt	5.00	35.00		5.00
1094	Nov 10 Payment	5.00	30.00	5.00	
1095	Nov 25 Receipt	5.00	35.00		5.00
1096	Dec 10 Payment	5.00	30.00	5.00	
1097	Dec 25 Receipt	5.00	35.00		5.00
1098	Jan 10 Payment	5.00	30.00	5.00	
1099	Jan 25 Receipt	5.00	35.00		5.00
1100	Feb 10 Payment	5.00	30.00	5.00	

